

WANTED

THE LADIES TO KNOW

That the Undersigned has

JUST RECEIVED A

SUPERB LINE OF

GOLD AND SILVER GOODS

SUITABLE FOR THE

CUSTOMARY CHRISTMAS GIFTS

Among which will be found,

Elegant Cluster Diamond Rings,
Ladies and Gent's Solitaires,
Rings, Emerald, Sapphire and Pearl Rings,
Gays, Amethyst, Garnet, Pearl, Turquoise, Moss Agate and other different settings.
Ladies Jet Ornaments,
Neck Chains and Lockets with Ear Rings to match.

Ladies Superb Amethyst, any other Setts,
Ladies Coral Setts,
Ladies a childrens Neck Chains,
Ladies & Childrens Lockets & Chains.

Baby Cut Pins,
Baby Shoulder Loops,
Children's Fingers Rings,
Ladies Gold Bracelets,
Ladies a Gent's finest gold Watches,
Both Key and Stem Winders,
Ladies Garnet Ear Rings,
Ladies Coral and other Setting Ear Rings,
Ladies Breast Pins, assorted designs,
Ladies Jet Setts.

SOLD SILVER WARE

Sold Silver Table Forks and Spoons,
Solid Silver Tea Spoons,
Solid Silver Sugar Shells,
Solid Silver Salt Spoons,
Solid Silver Cake and Pie Knives,
Solid Silver Berry Spoons,
Solid Silver Child's Knives, Forks and Spoons,
Solid Silver Butter Knives,
Solid Silver Caps and Goblets,
Solid Silver Dessert Forks and Spoons,
Solid Silver Match Boxes.

In fact Everything in the above Line.

Ladies: Now is your time to buy as in a little time hence you will have to pay under the New Tariff 20 per cent extra for any goods in the above Line.

Goods now open and Ready for Sale.

No Picked goods in this Establishment.

622 2m M. McINERNEY

Pacific Rubber Paint Company's PAINTS!

THIS ARTICLE IS FOR SALE BY BOLLES & CO.

The Rubber Paint is justly celebrated, and is coming into general use, and all who have given it a trial highly recommend it. The undersigned have a general assortment of all colors and shades, and will keep up the assortment and be ready to fill orders at the shortest notice.

NOTICE.

THE UNDERSIGNED DESIRE TO NOTIFY the people of Kona and vicinity that he is prepared to execute

PLANS AND ESTIMATES:

For those wishing to build and also, prepared to take contracts for any kind of building or

Cart & Carriage Work.

All kinds of building on hand and will be furnished at the best of prices in Kona, such as

Lumber of all Kinds,

Doors, Sash, Nails, Paints, Oil, etc.

All of which will be sold at lowest prices, and will be delivered at any place. No charge for plans, or estimates to lowest rates. Plans and estimates to lowest rates. Plans and estimates to lowest rates.

Kona, Kona, Dec. 10th, 1877. W. H. WRIGHT.

\$850 THE THALBERG PIANO.

THE want has long been felt of a good useful Family Piano, to meet this want the Thalberg Piano is now introduced into this market and the patronage of the Public is confidently solicited. These are made of a superior STANDARD.

Full Seven Octave Solid Iron Frame.

OVERSTRUNG Bass Curved legs Bound Front Corners, with German Model, and Cast Iron Frame, and wood covers combined with CLEARNESS and RICHNESS of TONE. BEAUTY of design and of workmanship.

Most Celebrated Make!

PURCHASERS may therefore order these instruments with confidence as each is fully warranted. As time instruments will be largely used in schools and Churches, special incentives will be given to purchasers for each purpose and also to Clergymen for the use of their families.

It may be asked how it is possible to supply a good warranted PIANO at about one half the price frequently charged. The answer is plain. There are no large show rooms to keep up, no grand Music Hall to maintain and no expensive travelling agents to pay. The Piano can therefore be offered to the Public at bottom prices. The Mission of the Thalberg Piano is

A Piano for Every Family

SMALL PROFITS

With Large Sales, and

CHEAP FOR CASH!

Gaunt Dear on Credit.

THE special points of advantage of this INSTRUMENT ARE:—AMAZONED MATERIAL, SOUND WORKMANSHIP, Uniform Quality, Full guaranteed richness of Tone and NOISELESS PRICE.

Examples of these Pianos and full particulars can be obtained from

H. M. WHITNEY.

Agent of the Thalberg Piano for the Hawaiian Islands.

N. B. Parties residing on any of the other Islands can have Photographs of these instruments furnished on application.

620 2m

Colored Corals and Shells.

I HAVE NOW ON SALE THE BALANCE of the Fine Shell, Coral, and Coral Bone brought from Micronesia in the "Morning Star," the finest goods in this line ever seen here. There are but a few of each, and those who wish to secure the best will please apply early.

As the above vessel will probably not bring any more of these corals for sale, she will be the only chance for obtaining them. Apply to

H. M. WHITNEY.

NEW GOODS!

The Undersigned has Received,

OCEAN PEARL

A Splendid Line of

LADIES LEATHER WARE

SUITABLE FOR

HOLIDAY PRESENTS!

COMPRISING

A GREAT VARIETY OF ENTIRELY NEW STYLES

OF

Ladies Bags and Reticules!

ALSO

Ladies Solid Sole Leather Trunks, riveted edges,
Ladies' Solid Sole Leather Trunks, sewed edges,
Ladies' Bridle Leather Trunks,
Ladies' Leather Covered Saratoga Trunks,
Ladies' State Room Trunks,
Ladies' Composition Trunks,
Ladies' Princess Alice Bags, with belts,
Ladies' assorted Colored valises,
Manilla School Bags,
Grain Leather School Bags,
Split Leather School Bags,
Real Russia Leather Bags & Valises,
Ladies' Russia Dressing Cases,
Gents' Solid Sole Leather Trunks, Riveted & Sewed Edges,
Gents' Leather Trunks, Canvas Covered,
Gents' Elegant Solid Sole and Bridle Leather Valises,
Gents' Russia Leather Valises,
Gents' O. G. Trunks,
Gents' Russia Dressing Cases.

Trunk Straps,
Shawl Straps,
Coat and Blanket Straps,
Solid Leather Coat Cases.

In fact No where in or out of Honolulu can such an Elegant Display of Leather Ware be seen in any one store.

These goods having come in Duty free Lady Purchases will get the Benefit of the 10 per cent.

THIS FINE LINE OF GOODS

WILL BE

Ready for Inspection and Sale on Wednesday next, November 29th.

M. McINERNEY.

1877.

THE COMMERCIAL PERIODICAL AND NEWS AGENCY

AMERICAN, ENGLISH AND AUSTRALIAN PUBLICATIONS

Furnished to Subscribers within Ten to Twenty Days from the date of publication.

And at prices that barely cover the cost of subscription and postage thereon.

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The Young Women, \$5.00
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The Young Men and Women, \$5.00

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Account Books.

FINE ACCOUNT BOOKS OF ALL SIZES

Bound in leather and cloth.

For sale by

H. M. WHITNEY.

PICTURES

PICTURE FRAMES

I HAVE LATELY RECEIVED A FINE ASSORTMENT of Oval Frames, and also Mouldings for Picture Frames. They vary from one inch to three feet in width, and those wishing pictures framed can have them done in any style required.

Rustic Frames from 10 cents each and upward.
Oval Frames from 10 cents each and upward.
Square Oval Frames from 1.00 each and upward.
Square Oval Frames from 1.00 each and upward.
Picture Mouldings, etc., also on hand, equally cheap.

Apply to

H. M. WHITNEY.

HAWAIIAN GAZETTE

AN INDEPENDENT JOURNAL,
DEVOTED TO HAWAIIAN PROGRESS.

PUBLISHED AND EDITED BY
HENRY M. WHITNEY.

WEDNESDAY, MARCH 28, 1877.

Supreme Court of the Hawaiian Islands.

H. A. WIDEMANN vs. His Ex. J. M. KAPANA, Minister of Finance.

Submission of Controversy without action.
In Banco.

Harris, C. J.; Judd and McCully, J. J.

The submission made in this case is very brief, but will take it into consideration as it is, and give the views which we have arrived at. The submission reads as follows:

"The above named parties agree that a clearly erroneous assessment was made of H. A. Widemann's taxable property in this Kingdom for the year 1876, and that said assessment was not made known to said H. A. Widemann in season for him to appeal as provided by statute. And that the said Minister of Finance is desirous to make an equitable abatement of said assessment, provided he has, under the law, discretionary power so to do which is the question respectfully submitted for the decision of the Honorable Justices of the Supreme Court, without prejudice to the legal or equitable rights of H. A. Widemann in the premises."

The Section 490 of the Civil Code enacts that the assessors shall be appointed on or before the 1st day of July, and shall make a faithful assessment of all taxes imposed by law within their respective districts on or before the 1st day of September of each year.

The Section 495 provides that the assessors shall return their tax lists to the several Governors on or before the 1st day of September.

The Section 492 provides that the Governor shall deliver to tax-collector a copy of the tax list for his district, and said tax-collector shall proceed immediately to collect the taxes.

The Section 9th of the "Act to amend the law in relation to the assessment and collection of taxes" of 1860, enacts that during the months of September, October and November the tax-collectors shall deliver certificates of appeal to any person disputing the amount of assessment, and depositing the costs or otherwise as in the said Sections and the succeeding Sections provided.

The Section 14th of the act referred to above provides for a "Board of Appeal" and Section 15th enacts that the "Board of Appeal" shall sit on the first Monday of December of each year.

The manner of collecting the taxes is set forth in the 503 Section of the Civil Code, and is as follows: "The said collector shall call on each tax-payer at his residence, or usual place of business, or otherwise give notice to the tax-payer to meet him at convenient points or settlements of the district in the months of September, October and November, to demand payment of the taxes assessed as aforesaid; and if any person shall neglect or refuse to pay his taxes, when so called upon or notified, until the last day of November, the tax-collector may levy the same by distress upon so much of the goods and chattels of such person, as he may deem sufficient for the payment of taxes and expenses of collection, and sell the same upon the order of the District Judge or Police Magistrate, after a public notice of five days. In case no property can be found thereon to levy, then such person, if able-bodied or soldier, or otherwise give notice to the collector to collect the same, and if he neglects to do so, the collector may levy the same by distress upon so much of the goods and chattels of such person, as he may deem sufficient for the payment of taxes and expenses of collection, and sell the same upon the order of the District Judge or Police Magistrate, after a public notice of five days. In case no property can be found thereon to levy, then such person, if able-bodied or soldier, or otherwise give notice to the collector to collect the same, and if he neglects to do so, the collector may levy the same by distress upon so much of the goods and chattels of such person, as he may deem sufficient for the payment of taxes and expenses of collection, and sell the same upon the order of the District Judge or Police Magistrate, after a public notice of five days. 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